

Charter of the Audit Committee of the Board of Directors of Sangamo Therapeutics

I. Purpose

The Audit Committee (the '**Committee**') of the Board of Directors (the '**Board**') of Sangamo Therapeutics, Inc. (the '**Company**') is appointed by the Board to assist in fulfilling certain of the Board's oversight and compliance responsibilities. The Committee's primary purposes shall be:

- A. To assist the Board in its oversight of (1) the integrity of the Company's financial statements; (2) the Company's systems of accounting and financial controls; and (3) the Company's accounting and financial reporting processes and the audit of the Company's financial statements;
- B. To interact directly with and evaluate the performance of the independent auditors, including to determine whether to engage or dismiss the independent auditors and to monitor the independent auditors' qualifications and independence; and
- C. To oversee the implementation of the Company's compliance program only with respect to financial, accounting, auditing, information technology and cybersecurity matters (collectively, '**Financial Compliance**').

The role of the Committee is limited to oversight. The members of the Committee are not full-time employees of the Company and may or may not be accountants or auditors by profession or experts in the fields of accounting or auditing and, in any event, do not serve in such capacity. It is not the duty of the Committee (a) to plan or conduct audits, (b) to independently verify management's representations or (c) to determine that the Company's financial statements are complete and accurate, are prepared in accordance with generally accepted accounting principles ('**GAAP**') and fairly present the financial condition, results of operations and cash flows of the Company in accordance with GAAP. These are the responsibilities of management and the independent auditors.

II. Membership

- A. The Committee shall be composed of at least three directors. The members of the Committee shall satisfy the independence and financial literacy requirements of The Nasdaq Stock Market ('**Nasdaq**') applicable to Committee members as in effect from time to time, when and as required by Nasdaq. In addition, members of the Committee must also satisfy the independence requirements under Section 10A(m)(3) of the Securities Exchange Act of 1934, as amended, and Rule 10A-3(b)(1) thereunder.
- B. All members of the Committee must be able to read and understand fundamental financial statements, including a company's balance sheet, income statement and cash flow statement. At least one member shall have accounting or related financial management expertise, or otherwise satisfy the 'financial sophistication' requirement under applicable Nasdaq rules. To the extent possible, at least one member of the Committee shall be an 'audit committee financial expert' as that term is defined by the Securities and Exchange Commission (the '**SEC**').
- C. The members of the Committee shall be nominated by the Nominating and Corporate Governance Committee and shall be appointed by a majority of the whole Board. The Nominating and Corporate Governance Committee shall recommend, and the Board shall designate, one member of the Committee to serve as Chairperson. The members of the Committee shall serve until their resignation, retirement, or removal by the Board and until their successors shall be appointed. No member of the Committee shall be removed except by majority vote of the full Board then in office.

III. Meetings and Procedures

- A. The Committee shall meet as often as it may deem necessary and appropriate in its judgment. A majority of the members of the Committee shall constitute a quorum.
- B. The Committee shall meet with the independent auditors and management in separate sessions, as often as it deems necessary and appropriate in its judgment.
- C. The Chairperson of the Committee or a majority of the members of the Committee may call a special meeting of the Committee.
- D. The Committee may request that any directors, officers, or employees of the Company, or other persons whose advice and counsel are sought by the Committee, attend any meeting to provide such information as the Committee requests.
- E. The Committee shall fix its own rules of procedure, which shall be consistent with the bylaws of the Company and this Charter.
- F. The Committee shall keep written minutes of its meetings, which minutes shall be maintained with the books and records of the Company.
- G. The Committee may delegate authority to one or more members of the Committee where appropriate, but no such delegation shall be permitted if the authority is required by law, regulation, or listing standard to be exercised by the Committee as a whole.

IV. Resources and Authority

- A. The Committee shall have the authority to engage, or otherwise obtain advice and assistance from, internal and external legal, accounting, and other advisors as the Committee determines necessary to carry out its duties.
- B. The Company shall provide appropriate funding, as determined by the Committee in its sole discretion, for payment of compensation to the independent auditors for the purpose of rendering or issuing an audit report or performing other audit, review or attestation services, for payment of compensation to any advisors employed by the Committee and for ordinary administrative expenses of the Committee that are necessary or appropriate in carrying out its duties.

V. Duties and Responsibilities

A. Financial Reporting Process

- 1. The Committee shall review and discuss with management and the independent auditors the annual audited financial statements to be included in the Company's annual report on Form 10-K, the quarterly financial statements to be included in the Company's quarterly reports on Form 10-Q, the Company's disclosures under 'Management's Discussion and Analysis of Financial Condition and Results of Operations,' and any other financial disclosures to be included in periodic reports to be filed with the SEC prior to their release. The Committee shall review major issues regarding accounting principles and financial statement presentations.
- 2. The Committee shall recommend to the Board whether the audited financial statements should be included in the Company's annual report on Form 10-K.
- 3. The Committee shall review earnings press releases prior to their release, as well as the type of financial information and earnings guidance and the type of presentation to be provided to analysts and rating agencies, which discussions may be general discussions of the type of information to be disclosed or the type of presentation to be made. The Chairperson of the Committee may represent the entire Committee for purposes of this review.

4. The Committee shall prepare the Committee report required by the rules of the SEC to be included in the Company's annual proxy statement.

B. Financial Risks and Control Environment

1. The Committee shall periodically review with management the Company's significant financial risk exposures and the actions management has taken to limit, monitor or control such exposures. The Committee shall also periodically review with management the Company's information technology risk exposures (including cybersecurity risks) and the actions management has taken to limit, monitor or control such exposures.
2. The Committee shall review periodically the Company's Code of Business Conduct and Ethics and shall have the authority to recommend waivers of it to Board.
3. The Committee shall oversee the Company's internal control over financial reporting, including any changes in internal control over financial reporting intended to address any significant deficiencies or material weaknesses in the design or operation of internal control and any fraud involving management or other employees that is reported to the Committee. In addition, the Committee shall review and discuss management's assessment of the effectiveness of the Company's internal control over financial reporting and the independent auditors' report on, and attestation of, management's annual report on the Company's internal control over financial reporting, to the extent required by SEC rules.
4. The Committee shall review on an on-going basis, in conjunction with counsel, any legal matters that could have a significant impact on the Company's financial statements.

C. Independent Auditors

1. The Committee shall be directly responsible for the appointment, compensation, retention and oversight of the work of the independent auditors (including resolution of any disagreements between Company management and the independent auditors regarding financial reporting) for the purpose of preparing or issuing an audit report or related work or performing other audit, review or attestation services for the Company. The independent auditors shall report directly to the Committee. The Company shall provide for appropriate funding, as determined by the Committee, for payment of compensation to the independent auditors.
2. Prior to engagement of any prospective independent auditors, to review a written disclosure by the prospective independent auditors of all relationships between the prospective independent auditors, or their affiliates, and the Company, or persons in financial oversight roles at the Company, that may reasonably be thought to bear on independence, and to discuss with the prospective independent auditors the potential effects of such relationships on the independence of the prospective independent auditors, consistent with Rule 3526 of the Public Company Accounting Oversight Board (United States) (the '**PCAOB**') or any successor standard.
3. The Committee shall review and approve in advance the retention of the independent auditors for the performance of all audit and non-audit services that are not prohibited and the fees for such services. Pre-approval of audit and non-audit services that are not prohibited may be pursuant to appropriate policies and procedures established by the Committee for the pre-approval of such services, including through delegation of authority to a member of the Committee. The Chairperson of the Committee has been delegated authority to pre-approve audit and non-audit services that are not prohibited between meetings of the Committee. Any service that is approved pursuant to a delegation of authority to a member of the Committee must be reported to the full Committee at its next scheduled meeting.
4. The Committee shall, at least annually, consistent with Rule 3526 of the PCAOB, obtain and review a written report by the independent auditors describing all relationships between the independent auditors, or their affiliates, and the Company, or persons in financial oversight roles at the Company, that may reasonably be thought to bear on independence, and shall actively engage in

a dialogue with the independent auditors about any relationships between the independent auditors, or their affiliates, and the Company, or persons in financial oversight roles at the Company, or any services that the independent auditors provide or propose to provide that may impact upon the objectivity and independence of the independent auditors and shall take or recommend that the Board take any appropriate action to oversee the independence of the independent auditors.

5. The Committee shall review periodically any reports prepared by the independent auditors and provided to the Committee relating to, among other things, the Company's critical accounting policies and practices; alternative treatments within generally accepted accounting principles for policies and practices relating to material items that have been discussed with management, including the ramifications of the use of such alternative disclosures and treatments and the treatment preferred by the independent auditors; and any other material written communications between the independent auditors and management, such as any management letter or schedule of unadjusted differences.
6. The Committee shall discuss with the independent auditors any audit problems or difficulties, including any restrictions on the scope of the independent auditors' activities or on access to requested information, management's response to same, and any other matters to be communicated by the independent auditors to the Audit Committee under applicable auditing standards adopted by the PCAOB, such as Auditing Standard Nos. 1301 and 2410, or any successor standards, and shall resolve any disagreements between the independent auditors and management.
7. The Committee shall discuss with the independent auditors the overall scope and plans for their audits, including the adequacy of staffing and staffing rotation.
8. The Committee shall annually review the effectiveness and objectivity of the Company's independent auditors.
9. The Committee shall consider, and if determined to be appropriate, adopt a policy for the hiring by the Company of employees or former employees of the independent auditors.

D. Financial Compliance

1. The Committee shall assess management's implementation of the Company's compliance program with respect to Financial Compliance, including: meeting with the Chief Compliance Officer at least semi-annually; guidance on the allocation of sufficient resources to fully perform Financial Compliance responsibilities; the Company's written Financial Compliance policies and procedures that guide the Company and the conduct of its staff in day-to-day operations, and relevant education and training for the Board and all employees of the Company.
2. With respect to Financial Compliance, the Committee shall provide oversight for the Company's obligations and associated risks; monitor the Company's systems, processes and transactions; investigate alleged misconduct; and promote and enforce ethical standards and culture through incentive and disciplinary actions.
3. The Committee shall align as needed with the Nominating and Corporate Governance Committee, which has oversight responsibilities for all compliance matters other than Financial Compliance, on the allocation of compliance oversight to ensure Financial Compliance matters are directed to the Committee and other compliance oversight remains the responsibility of the Nominating and Corporate Governance Committee.

E. Other Matters

1. The Committee shall review and provide oversight of all related party transactions on an ongoing basis, and all such transactions must be approved by the Committee. Related party transaction refers to transactions required to be disclosed pursuant to Item 404 of Regulation S-K promulgated by the SEC.

2. The Committee shall establish procedures for (i) the receipt, retention, and treatment of complaints received by the Company regarding accounting, internal accounting controls, or auditing matters and (ii) the confidential, anonymous submission by Company employees of concerns regarding questionable accounting or auditing matters.
3. The Committee shall provide oversight and review of the Company's asset management policies, including periodic reviews of the Company's investment policies and performance for cash and short-term investments.
4. The Committee shall review and assess the adequacy of this Charter annually and recommend any proposed changes to the Board for its approval.
5. The Committee shall perform any other activities consistent with this Charter, the Company's Amended and Restated Certificate of Incorporation, the Company's Amended and Restated Bylaws, and governing laws, as the Committee or the Board may deem necessary or appropriate.

Approved and Adopted on March 11, 2021.